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part within 6 years after the date on which such claim or statement is made.

- (b) If the defendant fails to file a timely answer, service of a notice under §42.10(b) of this part shall be deemed a notice of hearing of purposes of this section.
- (c) The statute of limitations may be extended by agreement of the parties.

## PART 43—UNIFORM ADMINISTRA-TIVE REQUIREMENTS FOR GRANTS AND COOPERATIVE AGREE-MENTS TO STATE AND LOCAL GOVERNMENTS

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AUTHORITY: 38 U.S.C. 501, 1712.

SOURCE: 53 FR 8073 and 8087, Mar. 11, 1988, unless otherwise noted.

# Subpart A—General

### §43.1 Purpose and scope of this part.

This part establishes uniform administrative rules for Federal grants and cooperative agreements and subawards to State, local and Indian tribal governments.

### §43.2 Scope of subpart.

This subpart contains general rules pertaining to this part and procedures for control of exceptions from this part.

## § 43.3 Definitions.

As used in this part:

Accrued expenditures mean the charges incurred by the grantee during a given period requiring the provision of funds for:

- (1) Goods and other tangible property received:
- (2) Services performed by employees, contractors, subgrantees, subcontractors, and other payees; and
- (3) Other amounts becoming owed under programs for which no current services or performance is required, such as annuities, insurance claims, and other benefit payments.

Accrued income means the sum of:

- (1) Earnings during a given period from services performed by the grantee and goods and other tangible property delivered to purchasers, and
- (2) Amounts becoming owed to the grantee for which no current services or performance is required by the grantee.